

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF PENNSYLVANIA

## UNITED STATES' MOTION FOR SUMMARY JUDGMENT

Defendant, United States of America, by and through its undersigned counsel, moves the Court for summary judgment in its favor.

The grounds for this motion are that the James D. Galloway Revocable Living Trust is a “split interest” trust not entitled to a charitable deduction under 26 U.S.C. § 2055(a) and (e). A memorandum in support of this motion is attached along with a proposed order granting the relief requested.

Date: February 13, 2006.

Respectfully submitted,

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